

GENERAL INFORMATION FOR PREPARING LODGINGS TAX RETURNS

DUE DATE OF THE TAX. The tax imposed by Ordinance No. 02-113, the Lodgings Tax Code of the City of Birmingham, shall be due and payable to the City monthly on or before the **twentieth (20th)** day of the month next succeeding each monthly period.* The date of the United States postmark stamped on the cover in which this return or payment is mailed shall be deemed to be the date of delivery, or the date of payment, whether mailed to the Finance Department or to the department's designated depository. **A return must be filed even if no tax is due.**

UNTIMELY FILING. Any return or payment not received in accordance with the provisions of Section 5(c) of Ordinance No. 02-113 shall be deemed untimely filed and shall be assessed applicable penalties and interest, as prescribed by Section 13 of Ordinance No. 02-113. To avoid penalties, returns should be filed by the due date, and any tax amounts due should be timely paid. Please note that the penalties outlined in Section 13 include, but are not limited to, a penalty of 10% of the amount of tax due or \$50, whichever is greater, which may be assessed for failing to timely file returns.

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer may request a ruling on the determination of whether amounts of gross proceeds from the renting or furnishing of any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, or other place in the City are subject to the tax, or are not to be used as a measure of the taxes due and payable as levied by the Lodgings Tax Code. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts and documentation of any written determinations or revenue rulings issued by the State of Alabama Department of Revenue relating to the item(s) in question.

THE LODGINGS TAX RATE. Pursuant to Ordinance No. 02-113, effective December 1, 2002, a privilege or license tax is levied and imposed on every person, firm, or corporation engaged in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for consideration in an amount to be determined by the application of the rate of **three percent (3%)** of the charge of such room, rooms, lodgings, or accommodations including the charge for use or rental of tangible personal property and services furnished in such rooms. The tax shall not apply to rooms, lodging or accommodations applied for a period of one hundred eighty (180) continuous days. All gross proceeds from lodgings shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

NUMBER OF ROOMS OCCUPIED DURING THE MONTH. Ordinance No. 02-113 provides that each monthly Lodgings Tax return shall show the "number of rooming nights accrued during the reporting period". The number of rooms so accrued shall be entered in the appropriate space on the return form.

MISCELLANEOUS. Any person who sells out or quits business is required to file a final return within thirty (30) days after the date of selling out or quitting business. The new owner or successor shall be required to hold out sufficient of the purchase money to cover the amount of any Lodgings Tax that may be due by the former owner. If the new owner or successor shall fail to withhold purchase money as required by Section 16 of Ordinance 02-113, and the taxes remain due and unpaid after said thirty (30) day period, he shall be personally liable for the payment of the amount of taxes required to be remitted by the former owner, and any interest and penalties accrued and unpaid by any former owner. If in such case the department deems it necessary in order to collect the taxes due, it may make a jeopardy assessment as provided in Title 40, Chapter 29 of the Code of Alabama 1975.

MAKE CHECKS PAYABLE TO: City of Birmingham

**MAIL TO: CITY OF BIRMINGHAM
REVENUE DIVISION
P.O. BOX 830638
BIRMINGHAM, ALABAMA 35283-0638**

- *Note: (1) If the total amount of gross proceeds for which a person is liable does not exceed \$5,000 per month during the preceding calendar year, a quarterly return may be filed on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due. This election must be made in writing and filed with the department no later than February 20th of each year. If such election is not timely made, returns shall be due monthly.
- (2) If the total amount of taxable gross proceeds for which a person is liable does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file a yearly return in lieu of monthly or quarterly returns. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly return shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 02-113, returns shall be due monthly.

MAIL RETURN WITH REMITTANCE TO:

REPORTING PERIOD _____

City of Birmingham
P O Box 830638
Birmingham, Alabama 35283-0638

(This return only for the business shown below)

TOTAL AMOUNT ENCLOSED

\$

Has a change occurred in Taxpayer Name, Trade Name, Mailing Address, Business Address, or Number of Outlets?

☐ YES If "YES" please complete the "CHANGE OF TAXPAYER INFORMATION" form found in booklet.
☐ NO

☐ Check here if this is a final tax return.

(FILE RETURN FOR EACH REPORTING PERIOD
EVEN THOUGH NO TAX MAY BE DUE.)

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions DETAIL ON BACK	(C) Net Taxable (Column A - Column B)	(D) Tax Rate	(E) Gross Tax Due (Column C X Column D)
1. GENERAL RATE					
Gross receipts from rental of rooms, lodgings, accommodations and charges for personal property furnished in such rooms or lodgings.				3%	
TOTAL (Columns A, B, and C)					

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

*ADD PENALTY FOR FAILURE TO TIMELY FILE, 10% OR \$50.00 WHICHEVER IS GREATER. \$_____

ADD PENALTY FOR FAILURE TO TIMELY PAY 10% \$ _____

TOTAL AMOUNT OF PENALTIES

By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated.

Date	Title
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Signature _____

(1) TOTAL TAX DUE	
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(Total of Column E)

(2) PENALTY *

(3) INTEREST

(Item 1 x 1% per month delinquent)

(4) Discount not allowed for prompt payment of taxes
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(5) NET TAX DUE

(Item 1: if delinquent, Items 1+2+3)

Number of Rooms Occupied
During the Month

TOTAL AMOUNT DUE & ENCLOSED

ADDITIONAL INFORMATION FOR PREPARING LODGINGS TAX RETURNS

The following information relates to the timely filing of your Lodgings Tax returns and to the accurate completion of the STANDARD DEDUCTION SUMMARY TABLE:

* **NOTE:** If total amount of taxable rentals for which a person is liable does not exceed \$5,000 per month during the preceding calendar year, a quarterly return may be filed on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due. This election must be made in writing and filed with the department no later than February 20th of each year. If such election is not timely made, returns shall be due monthly.

If the total amount of taxable rentals for which a person is liable does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file a yearly return. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly returns shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 02-113, returns shall be due monthly.

ALLOWABLE DEDUCTIONS shall include the following:

STANDARD DEDUCTION SUMMARY TABLE

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

TYPE OF TAX	CONTRACT RENTALS OVER 180 DAYS	LEGISLATIVE EXEMPT ENTITIES	RENTAL TO GOV'T OR ITS AGENCIES	OTHER ALLOWABLE DEDUCTIONS	TOTAL DEDUCTIONS
TOTAL DEDUCTIONS					

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

- To avoid the application of penalty and/or interest amounts, this report must be filed on or before the 20th of the month following the period for which the report is submitted. Cancellation postmark will determine timely filing.
- A remittance for the total amount due made payable to the tax jurisdiction must be submitted with this report.
- This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency. *
- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.
- **No duplicate or replicated forms acceptable except with prior approval of the taxing jurisdiction.**

Indicate Any Account Changes Below

Business Name: _____

Physical Address: _____

Mailing Address: _____

City _____